

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

CUSTOMS AND TAX ADMINISTRATION OF	:	
THE KINGDOM OF DENMARK	:	
(SKATTEFORVALTNINGEN) TAX REFUND	:	Master Docket 18-md-02865 (LAK)
SCHEME LITIGATION	:	ECF Case
	:	
	:	Honorable Lewis A. Kaplan
This document relates to:	:	
18-cv-10130	:	

DECLARATION OF JOHN M. HANAMIRIAN, ESQUIRE

1. I am a member of the Bar of the State of New York. I am the principal of Hanamirian Law Firm, P.C., attorney for Defendants Tvetter LLC Pension Plan and Christopher Nowell.
2. I make this Declaration in Support of the Motion to Withdraw as counsel, pursuant to Local Rule 1.4 of the Rules of this Court.
3. I am fully familiar with the facts and procedural history of this case.
4. This matter was initially filed on June 12, 2018 in the United States District Court for the District of Connecticut.
5. I have been representing Defendant in their ongoing litigation with Skatteforvaltningen ("SKAT").
6. On November 1, 2018, this matter was transferred into a Multi-District Litigation ("MDL") before this Court.
7. I agreed to represent Defendants in this action only after Defendants agreed that they would promptly pay the Firm's invoices in this matter in accordance with the executed Engagement Letter dated July 2, 2018 (Exhibit "A").
8. As of September 24, 2020, Defendants owe \$53,249.60 in fees and costs.

9. Despite that Engagement Letter, Defendants paid “slowly” if at all, and for the past five (5) months have failed to pay any of their legal fees or costs.

10. I discussed my withdrawal from this matter with Defendants on a few occasions, and Defendants agreed to pay their fees, but did not, and have not, done so.

11. Defendants have not stated they are not able to pay the amounts due.

12. Defendant Nowell has an Answer to Plaintiff’s Amended Complaint due on October 3, 2020.

13. A form of Answer was provided to Defendant Nowell for review on September 3, 2020.

14. Given the current posture of this case, this is a logical place in the proceedings to allow for the transition to new counsel.

15. Such a transition would not prejudice Defendants at this time.

16. I do not believe Defendants Tvetter LLC Pension Plan and Christopher Nowell will suffer any prejudice from my withdrawal as counsel in the above-captioned matter.

17. I have informed Defendants Tvetter LLC Pension Plan and Christopher Nowell on my intent to withdraw on a few occasions, but most recently on Thursday, September 17, 2020. To date, I have not received a response.

Dated: Moorestown, New Jersey
September 25, 2020



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